



Claire McCaskill

Missouri State Auditor

May 2006

Monroe City Ambulance
District

Year Ended September 30, 2005



Office Of
Missouri State Auditor
Claire McCaskill

May 2006

We identified the following concerns with the Monroe City Ambulance District.

Various concerns were noted related to expenditures including failure to retain invoices for some expenditures and a lack of adequate documentation of amounts reimbursed by employees and students for purchases made on their behalf. The district does not have written bidding or travel policies and during the year ended September 30, 2005, the district paid approximately \$16,000 for dispatching services for which there was no written contract. The district does not reconcile fuel purchases to billing statements and failed to prepare IRS Form 1099-MISC for the medical director and legal services. In addition, the district made expenditures which do not appear to be prudent uses of public funds including Christmas gifts to employees, retirement dinners totaling \$964 for two board members, and various other miscellaneous items.

During the year ended September 30, 2005, the district billed approximately \$225,000 for ambulance services and collected approximately \$165,000. Internal control weaknesses in the ambulance services accounts receivable procedures include inadequate segregation of duties, failure to perform periodic reconciliations of accounts receivable records, and failure to develop a written policy for the write-off of uncollectible accounts receivable. In addition, the district has not updated its contract with the collection agency since 1998. District records indicate that during the year ended September 30, 2005, accounts receivable totaling \$32,407 were turned over to the collection agency and \$2,057 was recorded as bad debt recovery. Professional write-offs of ambulance billings totaling \$1,632 were noted.

Open meeting minutes did not always document the specific reasons for closing meetings and minutes were not always prepared to document matters discussed in closed meetings in accordance with Chapter 610, RSMo (the Sunshine Law).

The district does not maintain a listing of fixed assets. In addition, the district does not perform annual physical inventories and does not tag fixed assets as property of the district.

Time worked for administrative duties are not recorded on employee time sheets. In addition, time sheets prepared by paramedics and EMTs do not include documentation of supervisory approval.

Although the board did not agree with all of the recommendations included in the report, their responses were generally positive and indicated they have implemented or are in the process of implementing many of the recommendations.

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YELLOW SHEET

MONROE CITY AMBULANCE DISTRICT

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STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

Honorable Matt Blunt, Governor
and
Board of Directors
Monroe City Ambulance District

The State Auditor was requested by the Honorable Matt Blunt, Governor, under Section 26.060, RSMo, to audit the Monroe City Ambulance District. The district engaged Luck, Humphreys and Associates, P.C., Certified Public Accountants (CPAs), to audit the district's financial statements for the year ended September 30, 2005. To minimize duplication of effort, we reviewed the report and substantiating working papers of the CPA firm. The scope of our audit of the district included, but was not necessarily limited to, the year ended September 30, 2005. The objectives of this audit were to:

1. Perform procedures to evaluate taxpayer concerns.
2. Review internal controls over significant management and financial functions.
3. Review compliance with certain legal provisions.

To accomplish these objectives, we reviewed minutes of meetings, written policies, financial records, and other pertinent documents; interviewed various personnel of the district, as well as certain external parties; and tested selected transactions. Our methodology included, but was not necessarily limited to, the following:

1. We obtained an understanding of various concerns and performed procedures to determine their validity and significance.
2. We obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

3. We obtained an understanding of legal provisions significant to the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of noncompliance with the provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the district's management and was not subjected to the procedures applied in the audit of the district.

The accompanying Management Advisory Report presents our findings arising from our audit of the Monroe City Ambulance District.



Claire McCaskill
State Auditor

January 25, 2006 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits: Thomas J. Kremer, CPA
Audit Manager: Peggy Schler, CPA
In-Charge Auditor: David Gregg

MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

MONROE CITY AMBULANCE DISTRICT
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

1. Expenditures and Policies

Adequate supporting documentation was not retained for some expenditures and the district did not enter into a contract for dispatching services. Some expenditures do not appear to be prudent or necessary uses of district funds. The district does not track payments which may require preparation of Internal Revenue Service (IRS) Form 1099-MISC and does not have written bidding or travel policies.

A. Supporting documentation was not retained for some expenditures and reimbursements during the year ending September 30, 2005, as follows:

1. The district did not retain an invoice or receipt for approximately \$2,250 of expenditures reviewed. These purchases included lodging and car rental insurance incurred for attending training; a fitness center membership which according to the board minutes includes district employees, volunteers and board members; reimbursement for ambulance maintenance; and various refunds.
2. The district does not maintain adequate documentation of amounts reimbursed by employees and students for purchases made on their behalf. During the year ended September 30, 2005, the general ledger revenue journal reflects employee reimbursements totaling \$1,830; however, the related purchase could not always be identified. The administrator indicated purchases reimbursed by employees include medical items such as stethoscopes and EMT students are allowed to order district jackets. The administrator also indicated some reimbursements classified as employee purchases were on behalf of Monroe City. Making purchases on behalf of employees, students, and other political subdivisions results in additional record keeping and in some cases may circumvent sales and use tax laws.

Disbursements should be supported by paid receipts and/or vendor provided invoices to ensure the obligations were actually incurred and the disbursements represent appropriate uses of public funds. In addition, the district should reevaluate making purchases on behalf of employees and individuals. If this practice is continued employee purchases and the related reimbursements should be adequately documented.

B. The district has not entered into a written contract for dispatching services. For the year ending September 30, 2005, the district paid approximately \$16,000 to Monroe City for dispatching services.

Section 432.070, RSMo, requires contracts of political subdivisions be in writing. The district should enter into written contracts for services rendered or obtained. A written contract, signed by the parties involved, should specify the services to be rendered and the manner and amount of compensation to be paid. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to provide protection to both parties.

- C. The following district expenditures do not appear to be prudent uses of public funds:
1. The district gave \$50 to full time employees and \$25 to part time employees as Christmas gifts. The amount paid as Christmas gifts totaled \$325 and \$300 for December 2005 and 2004, respectively.
 2. During March and October 2005 the district paid a total of \$964 for retirement dinners for two board members. In addition, during the year ending September 30, 2005, the district paid a total of \$528 for funeral floral arrangements, pens for promotional items, candy given away at parades and during training, and various snacks.

The district's residents place a fiduciary trust in their public officials to expend public funds in a necessary and prudent manner. The above expenses do not appear to represent a necessary and prudent use of public funds.

- D. The district does not reconcile fuel purchases to billing statements. Fuel is purchased for ambulances using gas purchasing cards and the district receives a monthly billing statement for these purchases. Fuel logs which record gas purchases are not maintained for the ambulances. As a result, the district does not have a record of fuel purchases to compare to billing statements and has less assurance that the billing statements are accurate. The district incurred over \$5,200 of fuel purchases for the year ended September 30, 2005.

Fuel logs for the ambulances should include the date, gallons purchased and cost of the purchases. These logs should be reviewed by a supervisor for reasonableness and reconciled to fuel billing statements.

- E. The district has not established procedures to track payments which may require preparation of IRS Form 1099-MISC. As a result, the district failed to prepare these forms for the medical director and legal services totaling approximately \$1,000 and \$2,200, respectively, for the year ended September 30, 2005.

Sections 6041 through 6051 of the Internal Revenue Code require non-wage payments of at least \$600 in one year to an individual or unincorporated business be reported to the federal government on form 1099-MISC.

- F. The district does not have a written bidding policy. As a result, the decision of whether to solicit bids for a particular purchase is made on an item-by-item basis. Bid documentation was not available for health insurance totaling \$11,373. The district administrator indicated bids were solicited for health insurance; however, bid documentation could not be located.

Formal bidding procedures provide a framework for the economical management of the district resources and help ensure the district receives fair value by contracting with the lowest and best bidders. Competitive bidding also helps ensure all parties are given an equal opportunity to participate in the district's business. Bids can be handled by telephone quotation, written quotation or sealed bid. Various approaches are appropriate, based on dollar amount and type of purchase. Whichever approach is used, complete documentation should be maintained of all bids received and reasons noted why the bid was selected.

- G. The district does not have a written travel policy. During February 2005, three district employees attended a disaster management conference in Florida. The December 2004 board minutes indicated the administrator presented information on the conference and requested "...permission to send three employees at a cost of approximately \$2,035 instead of attending the annual combined clinical conference at a Lake of the Ozarks conference center which costs approximately \$2,140...". During our review we noted registration fees and travel expenses for this conference totaling approximately \$2,650. There was no documentation of how the cost estimate to attend the conference was determined. In addition, the employees' departure date from Florida was 2 days after the conference ended. The administrator indicated the hotel did not charge the district for the extra day and airfare was less expensive for the later return date; however, documentation of flight costs or the daily hotel rate was not available.

To ensure consistency and prevent future misunderstandings a written travel policy should be adopted. A travel policy may include issues such as mileage reimbursement rate, meal reimbursement limits, the circumstances for which meals will be reimbursed, required documentation and cost estimates, and approval procedures.

WE RECOMMEND the Board of Directors:

- A. Ensure adequate supporting documentation is retained for all disbursements and reimbursements. In addition, the practice of making purchases on behalf of employees and students should be reevaluated.
- B. Ensure formal written contracts are entered into for services obtained by the district.
- C. Ensure all expenditures of district monies are a prudent use of public funds.

- D. Require fuel logs be maintained for all district assigned vehicles. The logs should be reviewed by a supervisor and reconciled to fuel billing statements.
- E. Ensure payments which may require an IRS Form 1099-MISC are tracked and those payments totaling greater than \$600 to nonemployees and unincorporated businesses are properly reported to the IRS.
- F. Establish written bidding policies and procedures.
- G. Establish a written travel policy.

AUDITEE'S RESPONSE

The Board of Directors indicated:

- A.1. *We acknowledge some deficiencies in this area and are reviewing the suggested Travel Policy in order to help rectify this record keeping deficiency. The fitness center is no longer an issue as it has closed.*
- 2. *The District feels that insisting on employee reimbursement for these items is one way to help insure that the items will be properly cared for and accounted for. Nonetheless the District feels that "on behalf of the employee" approbation is somewhat misplaced. The jackets provide identification with the District not to mention safety benefits at dangerous scenes (can be seen from some considerable distance away) and a way of identifying organizational responsibilities at multi-organizational scene responses which has not been only a theoretical issue for the District. The District has implemented a receipt log for the purpose of better tracking reimbursements for purchases.*
- B. *Our legal counsel thought that there was a three way subcontract via the City for 911 services. In order to even better police the District's interest the District is entering into a written contract directly with the 911 Center. The contract has been drafted. The tornado storms delayed the meeting at which the execution was going to take place.*
- C.1. *Since this practice is common in the private sector we feel that the "gift giving" is acceptable to the local taxpaying public. Again as a part of the District's recruitment and retention duties the benefits to morale outweigh the potential taxpayer criticism (none to date).*
- 2. *Recognition of prior service is an important act in recruiting volunteers for the Board. While charitable gift giving is on the rise, because of the increase in the number of two parents working families (sometimes with multiple jobs each) and with added pressures of volunteering on "retirees" (many of whom are remaining in the work force longer as well), there has been a precipitous decline in civic volunteering. The recognition dinners are a public purpose expenditure essential to recruiting but the District will revisit this issue and consider the State concerns.*

Again the District feels that helping employees or even volunteer Board members through difficult times is an important element of recruitment, retention, and maintaining morale. Therefore such expenditures are sufficiently related to these very important objectives of the District.

Public awareness and public confidence in the District are essential for two reasons: First, the District does not want anyone to forego accessing the EMS system for lack of confidence in the District. Second, with both Medicare and Medicaid funding very much problematical for the future, local funding and support are all the more crucial to success. The problem with EMS management in the past isn't that they have done too much but rather too little in the area of public image building and community relations. This is such a commonly neglected EMS management issue that J. Fitch devotes an entire Chapter to the subject in his book (see EMS Management: Beyond the Street 2nd ed. (1993) "Developing Community Support: Community Education, Promotion and Image-Building Programs" pp. 335-376). So the Board's position is not only do these expenditures meet the public purpose doctrine, but that even more allocation of resources in this area might be in order. The District's administration should be commended for these public relations initiatives not condemned for them.

The snacks at training classes of course enhance the positive nature of the learning experience and maximize the public relations benefits from the educational activity which by their very nature effectively enhance public support for the District and facilitate recruitment to the district and the field of EMS.

- D. The District agrees that a fuel log would be useful. However, one caveat is in order. The log entries may well not always be contemporaneously entered or may even require some estimations from time to time as the log cannot become a factor in compromising emergency medical response. So when the District is called for emergency response, it rolls! Therefore, the Administration has requested that all employees, that fuel the ambulances, get a printed receipt from the computerized card reader to match statements.*
- E. This is an admitted oversight that occurred as this is the first year the District has had some professional services including legal, exceed the \$600 threshold. Our CPA accounting service is taking care of this oversight.*
- F. The District has adopted a bidding policy.*
- G. The District has decided to review a version of the Office of Administration's Travel Expense Form and also review a limited reimbursable cap of \$10 breakfast, \$15 lunch, and \$25 dinner for meals. Out of State Conferences will continue to be used as in the past only when total expenses for travel and attendance fees are less than travel and fees for the equivalent mandatory training available intra-Missouri.*

2. Ambulance Accounts Receivable Procedures
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Ambulance accounts receivable procedures are not adequately segregated and periodic reconciliations of ambulance billings, collections, and delinquent amounts are not performed. In addition, the district does have a written policy for the write-off of uncollectible accounts receivable. The contract with the collection agency has not been updated or bid since February 1998. During the year ended September 30, 2005, the district billed approximately \$225,000 for ambulance services and collected approximately \$165,000.

- A. Ambulance accounts receivable duties are not adequately segregated. A district employee is responsible for billing patients, posting payments, posting contractual allowances, depositing monies, and posting accounts as uncollectible. If proper segregation of duties cannot be achieved, at a minimum, there should be an independent comparison of various records by someone independent of these processes.
- B. The district does not perform periodic reconciliations of total ambulance billings, collections, and delinquent amounts. Periodic reconciliations are necessary to ensure that all accounting records balance, transactions have been properly recorded, and any errors or discrepancies are detected on a timely basis. Complete documentation of the reconciliations should be retained to support conclusions and any corrections made.
- C. The district does not have a written policy for the write-off of uncollectible accounts receivable. When the administrator determines accounts receivable are no longer collectible, the proposed write-offs are submitted to the board for approval. While some service charges such as Medicare/Medicaid contractual allowances, amounts in excess of bankruptcy settlements, and professional write-offs are simply written off, some accounts receivable are turned over to a collection agency. During the year ended September 30, 2005, the district wrote off accounts receivable of approximately \$50,000, including \$32,407 that was turned over to the collection agency.

A written policy related to write-off procedures is necessary to ensure consistency and establish adequate internal controls over accounts receivable. A write-off policy should include which accounts and how often accounts should be written-off, which accounts should be turned over to the collection agency, and the approval procedures for the write-off of accounts.

- D. The district has professional write-offs of ambulance billings which are defined by the administrator as those not covered by insurance for board members, district employees, fire fighters, police officers, and their respective families. During our review of accounts receivable write-offs, we noted four professional write-offs totaling \$1,632. The administrator indicated two of the professional write-offs were for a board member and another board member's family and two were for fire fighters' families.

Providing write-offs to board members, district employees, fire fighters, police officers, and their respective families does not appear equitable to other users of the ambulance service. The board should reevaluate this practice and consult with legal counsel as to whether forgiving these amounts is in compliance with the Missouri Constitution and state law. If the board continues this practice, it should be included in a formal write-off policy.

- E. The district has not updated the contract with the collection agency since the contract was signed in February 1998. In addition, proposals from collection agencies have not been periodically solicited. District records indicate that during the year ended September 30, 2005, accounts receivable totaling \$32,407 were turned over to the collection agency and \$2,057 was recorded as bad debt recovery.

The district needs to periodically solicit proposals and update contracts to ensure they are receiving the best value.

WE RECOMMEND the Board of Directors:

- A. Ensure that ambulance billing duties are properly segregated. If segregation is not possible, at a minimum, there should be an independent periodic comparison of various records.
- B. Ensure periodic reconciliations are performed of amounts billed, collected, and delinquent.
- C. Develop written policies for the write-off of uncollectible accounts.
- D. Reevaluate the practice of providing professional write-offs and consult with legal counsel to determine legality. If the practice is continued it should be included in a formal write-off policy.
- E. Periodically solicit proposals for and update collection agency contracts.

AUDITEE'S RESPONSE

The Board of Directors indicated:

- A. *In light of the limited staffing pattern available to the District, there are real limitations to what the District can do here. However, in response to the audit process the District has assigned additional billing and collection responsibilities to another administrative employee and will have more independent reviews by the District's Accounting Firm.*
- B. *The new receipt log should facilitate this process, and the District will have its independent accounting firm add this service.*

- C. *The District is reviewing several policies concerning write-offs and hopes to have one selected and implemented in the near future.*
- D. *The District has concluded that these write-offs fall within certain Safe Harbor provisions to the federal anti-discount statute (see 42 USC 13320a-7b(b) supra). The Discount to employees saves money for the District on health and workers compensation insurance. The discounts to employees of other public safety agencies help to maintain and improve the requisite comity between public safety agencies. The public purpose doctrine is therefore met by such expenditures.*

The discounts to Board members and their families is a closer call because of the prohibition against additional compensation beyond what the elective position provides contained in 105.454-1 RSMo and 105-458-1(1) RSMo. Nonetheless this has been a long standing practice that has received no specific voter or taxpayer complaints and has been useful in recruiting and retaining Board members which remains a daunting challenge to the District. Consequently, the District hereby makes a commitment to review this policy, but quite frankly may not readily change the Policy in light of a lack of current substantive controversy.

- E. *Phone bid comparisons have been sought from time to time, with the current Collection Agency being the low bidder by far. Admittedly there has been inadequate documentation of these phone bids and the District is committed to rectifying that issue. To change Collection Agencies is much more administratively cumbersome than previously because of the HIPAA legislation and regulations. A change in collection agencies would now necessitate a change in security codes and new Business Associate Privacy contracts would have to be executed. The District is pleased with the performance of its current Collection Agency, especially when anecdotal comparisons have been made with other Districts' collection agency experiences. The District will apply its 50 maximum points for lowest price, 25 maximum points for experience, and 25 maximum points for expertise and methodology contained in its Bidding Policy when making these comparisons in the future.*

3.	Closed Minutes
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Minutes for closed meetings are not always prepared and open meeting minutes do not always document the specific reasons for going into closed session.

- A. Open meeting minutes did not always document the specific reasons for closing the meeting. In addition, actions, if any, taken by the board during closed meetings were not documented in the open meeting minutes. The Administrator indicated that the purpose of all closed meetings was to discuss litigation.

Section 610.022.1, RSMo, requires that, "...The vote of each member of the public governmental body on the question of closing a public meeting or vote and

the specific reason for closing that meeting or vote by reference to a specific section of this chapter shall be announced publicly at an open meeting of the governmental body and entered into the minutes”.

- B. Minutes were not always prepared to document the matters discussed in closed meetings as required by section 610.020, RSMo. The only closed meeting minutes prepared during the year ended September 30, 2005, were for a November 24, 2004, meeting.

Section 610.020, RSMo, requires that the minutes of open and closed meetings shall be taken and retained by the governmental body. Minutes shall include the date, time, place, members present, members absent, and a record of any votes taken.

WE RECOMMEND the Board of Directors:

- A. Ensure minutes document the reasons for going into closed session.
- B. Ensure minutes are prepared for closed meetings.

AUDITEE’S RESPONSE

The Board of Directors indicated:

- A. *The District agrees to implement this recommendation forthwith.*
- B. *Regrettably the latest version of the Attorney General’s Office booklet on the Sunshine Law had not made it to the Board, so the 2004 Sunshine Law changes on this point may have been overlooked. Legal counsel has made arrangements for shipment of the latest booklets. Legal Counsel for the District has advised compliance with the 2004 Sunshine Law changes on minutes for closed meetings. Nonetheless caution has also been advised that these minutes be succinct. Otherwise although Sunshine Law discovery is not permitted, civil rule discovery of open and frank discussions in the areas contained in 610.021 RSMo could be very damaging to the District (the very reasons the exemptions in 610.021 RSMo exist) and therefore to the District’s taxpayers.*

4. Fixed Assets

Although the district’s auditing firm maintains a listing of fixed assets in its working papers, the district does not maintain a listing of fixed assets. In addition, the district does not perform annual physical inventories and does not tag or otherwise identify fixed assets as property of the district. The district’s audit report reflected fixed assets totaling \$312,221 (net of accumulated depreciation) as of September 30, 2005.

Property records should be maintained on a perpetual basis, accounting for property acquisitions and dispositions as they occur. Additions should be reconciled to purchases annually. Complete and accurate property records are necessary to secure better internal control over district property and provide a basis for determining proper insurance coverage. Physical inventories are necessary to ensure the property records are accurate, identify any unrecorded additions and deletions, detect theft of assets, and identify obsolete assets. Prenumbered tags, when affixed to property items, allow for identification of the property in the records and may deter the potential for personal use of district assets.

WE RECOMMEND the Board of Directors establish property records for fixed assets that include all pertinent information for each asset, such as tag number, description, serial number, cost, acquisition date, location, and subsequent disposition. In addition, annual physical inventories should be performed.

AUDITEE'S RESPONSE

The District agrees to implement this recommendation as expeditiously as possible.

5.

Payroll Procedures

Hours worked on administrative duties are not recorded on time sheets and supervisory review of time sheets is not documented.

- A. Although time sheets are prepared by all employees for Paramedic and Emergency Medical Technician (EMT) duties; time worked for administrative duties are not recorded. As a result, the board cannot determine the dates or how many hours employees work on administrative duties. All employees performing administrative duties are also Paramedics or EMTs. During the year ended September 30, 2005, the following annual salaries were paid for administrative duties: Administrator, \$23,400; Assistant Administrator, \$6,900; Training Officer, \$4,800; and Supply Officer, \$1,800. The same person served as Assistant Administrator and Training Officer.

Time sheets recording all hours worked are necessary to substantiate payroll expenditures, to allow the board to determine whether the salary paid for administrative duties is reasonable, and to ensure compliance with the Fair Labor Standards Act (FLSA). In addition, the district's employee handbook adopted December 14, 2005, provides that, "Accurately recording time worked is the responsibility of every employee. Federal and state laws require Monroe City Ambulance to keep an accurate record of time worked in order to calculate employee pay and benefits. Time worked is all the time actually spent on the job performing assigned duties".

- B. Time sheets prepared by paramedics and EMTs do not include documentation of supervisory approval. We reviewed the December 2005 timesheets and noted that employees had signed the timesheets, but there was no supervisory approval documented. The Administrator indicated she had reviewed the time sheets, but had not documented her review.

The district's employee handbook provides that, "It is the employees' responsibility to sign their time records to certify the accuracy of all time recorded. The supervisor will review and then initial the time record before submitting it for payroll processing".

WE RECOMMEND the Board of Directors require that actual time worked be recorded on time sheets for all duties performed. In addition, time sheets should be approved by the supervisor.

AUDITEE'S RESPONSE

The Board of Directors indicated:

- A. *The District will start tracking the time though concurrent activities are specifically permitted by 29 CFR 541.206 (20 CFR 541.106 for the executive exemption).*

Ironically, this audit brought to the attention of the District, that for at least two of the administrative positions, the guaranteed pay would have to be at least moderately raised in order to meet the \$455 per week guarantee requirement of 29 CRF 541.200. The hourly rate of pay might be reduced to make the salary portion raise revenue neutral but that option is also fraught with dangers. Consequently, the audit probably will result in a mandatory pay raise for two if not three of the partially exempt employees!

- B. *The District agrees to correct this documentation oversight.*

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

MONROE CITY AMBULANCE DISTRICT
HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

The Monroe City Ambulance District is located in Monroe City, Missouri, and includes portions of Monroe, Marion, Ralls, and Shelby Counties. The district was incorporated in 1974 to provide ambulance service to district residents. District revenues primarily consist of property taxes, service fees, and Medicare/Medicaid reimbursements.

An elected board acts as the policy-making body for the district's operations. The board's six members, one from each of six election districts, serve 3-year terms, with two being elected each year. The president is elected by the board members, presides over the board, and votes on all matters. The board members receive no compensation. Members of the board during the year ended September, 30, 2005, were:

Board of Directors	Dates of Service During the Year Ended September 30, 2005
Gentry Wilson, President (1)	October 2004 to September 2005
Dick Lawyer, Vice President	October 2004 to September 2005
Suree Botkins, Secretary	October 2004 to September 2005
Garry Gupton, Treasurer	October 2004 to September 2005
Gene Behring, Member (2)	October 2004 to September 2005
Robert Quinn (3)	October 2004 to April 2005
Kevin Lorensen, Member (3)	May 2005 to September 2005

- (1) Gentry Wilson resigned effective September 14, 2005. Roger Pennewell was appointed to the board effective October 12, 2005.
- (2) Gene Behring was elected as Board President in October 2005.
- (3) Kevin Loresnson was elected to the board and took office in May 2005, replacing Bob Quinn who retired at the end of term.

The district's other principal officials during the year ended September 30, 2005, are identified below. The compensation of these officials is established by the ambulance board and includes amounts paid for administrative and Paramedic and/or EMT duties.

<u>Other Principal Officials</u>	<u>Dates of Service During the Year Ended September 30, 2005</u>	<u>Compensation Paid for the Year Ended September 30, 2005</u>
Diana Osborn, Administrator	October 2004 to September 2005	\$ 63,461 (1)
Eric Joiner, Assistant Administrator/Training officer	October 2004 to September 2005	37,959 (2)
Vicki Scobee, Supply Officer	October 2004 to September 2005	32,795 (3)

(1) Includes \$23,400 for administrator duties and \$40,061 for paramedic duties.

(2) Includes \$6,900 for assistant administrator duties, \$4,800 for training officer duties, and \$26,259 for EMT duties.

(3) Includes \$1,800 for supply officer duties and \$30,995 for EMT duties.

In addition to the officials identified above, the district employed 1 full-time employee and 5 part-time employees on September 30, 2005.

Assessed valuations and tax rates for 2005 and 2004 were as follows:

	<u>2005</u>	<u>2004</u>
Assessed valuation	\$ <u>75,007,880</u>	\$ <u>71,094,246</u>
Tax rate:		
General	\$.02657	\$.02657